OFFICIAL JOURNAL

OF THE

HOUSE OF REPRESENTATIVES

OF THE

STATE OF LOUISIANA

FOURTH DAY'S PROCEEDINGS

Thirty-ninth Extraordinary Session of the Legislature Under the Adoption of the Constitution of 1974

> House of Representatives State Capitol Baton Rouge, Louisiana

Wednesday, February 17, 2016

The House of Representatives was called to order at 5:00 P.M., by the Honorable Taylor Barras, Speaker of the House of Representatives.

Morning Hour

ROLL CALL

The roll being called, the following members answered to their names:

PRESENT

Franklin	Lopinto
Gaines	Lyons
Garofalo	Mack
Gisclair	Magee
Glover	Marcelle
Guinn	Miguez
Hall	Miller, D.
Harris, J.	Miller, G.
Harris, L.	Montoucet
Havard	Moreno
Hazel	Morris, Jay
Henry	Morris, Jim
Hensgens	Norton
Hilferty	Pearson
Hill	Pierre
Hodges	Pope
Hoffmann	Price
Hollis	Pugh
Horton	Pylant
Howard	Reynolds
Hunter	Richard
Huval	Schexnayder
Ivey	Schroder
Jackson	Seabaugh
James	Shadoin
Jefferson	Simon
Jenkins	Smith
Johnson, M.	Stokes
Johnson, R.	Talbot
Jones	Thibaut
Landry, N.	White
	Gaines Garofalo Gisclair Glover Guinn Hall Harris, J. Harris, L. Havard Hazel Henry Hensgens Hilferty Hill Hodges Hoffmann Hollis Horton Howard Hunter Huval Ivey Jackson James Jefferson Jenkins Johnson, M. Johnson, R. Jones

Edwards Emerson Falconer	Landry, T. LeBas Leger	Willmott Zeringue
Foil	Leopold	

Total - 103

The Speaker announced that there were 103 members present and a quorum.

Prayer

Prayer was offered by Rep. Marcelle.

Pledge of Allegiance

Rep. Bagneris led the House in reciting the Pledge of Allegiance to the Flag of the United States of America.

Reading of the Journal

On motion of Rep. Hill, the reading of the Journal was dispensed with.

On motion of Rep. Hill, the Journal of February 16, 2015, was adopted.

Petitions, Memorials, and Communications

The following petitions, memorials, and communications were received and read:

Message from the Senate

ASKING CONCURRENCE IN SENATE CONCURRENT RESOLUTIONS

February 17, 2016

To the Honorable Speaker and Members of the House of Representatives:

I am directed to inform your honorable body that the Senate has adopted and asks your concurrence in the following Senate Concurrent Resolutions:

Senate Concurrent Resolution Nos. 2 and 3

Respectfully submitted,

GLENN A. KOEPP Secretary of the Senate

Senate Concurrent Resolutions Lying Over

The following Senate Concurrent Resolutions contained in the message were taken up and acted upon as follows:

SENATE CONCURRENT RESOLUTION NO. 2— BY SENATORS MORRELL, ALARIO AND LAFLEUR A CONCURRENT RESOLUTION

To make available for appropriation from the Budget Stabilization Fund the sum of \$128,459,663.85 not to exceed one-third of the balance of the Budget Stabilization Fund as of the beginning of Fiscal Year 2015-2016, due to the second reduction of the revenue forecast for the current fiscal year in the amount of \$570.1 million as adopted by the Revenue Estimating Conference at its meeting on February 10, 2016, and as recognized by the Joint Legislative Committee on the Budget at its meeting on February 13, 2016.

Read by title.

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Lies over under the rules.

SENATE CONCURRENT RESOLUTION NO. 3— BY SENATOR GATTI

A CONCURRENT RESOLUTION

To commend and recognize the Steve Hoyle Intensive Substance Abuse Program for its success in shortening the sentences of certain offenders, while better preparing those offenders to reintegrate into their families and communities without a return to substance abuse and incarceration.

Read by title.

On motion of Rep. Mike Johnson, and under a suspension of the rules, the resolution was concurred in.

Suspension of the Rules

On motion of Rep. Leger, the rules were suspended in order to take up and consider Introduction of Resolutions, House and House Concurrent at this time.

Introduction of Resolutions, **House and House Concurrent**

The following members introduced the following entitled House and House Concurrent Resolutions, which were read the first time by their titles and placed upon the calendar for their second reading:

HOUSE RESOLUTION NO. 9— BY REPRESENTATIVE CHAD BROWN A RESOLUTION

To commend Virgil Dennis Joffrion upon his ninetieth birthday.

Read by title.

On motion of Rep. Chad Brown, and under a suspension of the rules, the resolution was adopted.

Introduction of House Bills and Joint Resolutions

The following named members introduced the following entitled House Bills and Joint Resolutions, which were read the first time by their titles and placed upon the calendar for their second reading and, under a suspension of the rules, were referred to committee as follows:

HOUSE BILL NO. 67—
BY REPRESENTATIVE ROBBY CARTER

AN ACT

To amend and reenact R.S. 47:643 and to enact Chapter 6-A of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:700 through 704, relative to the taxation of certain natural resources; to levy a tax on natural gas transported in Louisiana; to provide for the use of the avails of the tax; to provide for the imposition of the tax; to provide for deposits into and use of the Fair Share Fund; to provide relative to definitions; to authorize the promulgation of rules and regulations; to provide for reporting requirements; to provide for certain penalties; to provide for effectiveness; and to provide for related matters.

Read by title.

HOUSE BILL NO. 68—
BY REPRESENTATIVE ROBBY CARTER
A JOINT RESOLUTION

Proposing to amend Article VII, Section 4(B) and (C), to add Article VII, Section 4(F), and to repeal Article IX, Section 9 of the Constitution of Louisiana, relative to taxes related to natural resources; to authorize the legislature to levy a tax on the use of hydrocarbon processing facilities; to provide for repeal of certain severance taxes; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Read by title.

Suspension of the Rules

Rep. Armes moved to suspend the rules for the purpose of referring to committee the following House Bill introduced on this day, which motion was agreed to.

HOUSE BILL NO. 69-

BY REPRESENTATIVE ARMES

AN ACT

To enact R.S. 47:6025(A)(4), relative to the Louisiana Citizens Property Insurance Corporation income tax credit; to suspend the income tax credit; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

HOUSE BILL NO. 70— BY REPRESENTATIVE ROBBY CARTER A JOINT RESOLUTION

Proposing to amend Article VII, Section 4(B) and to enact Article VII, Section 10.15 of the Constitution of Louisiana, relative to taxation of certain natural resources; to remove the prohibition related to the levy of an additional tax or license on certain natural resources; to authorize the levy of a tax, fee, permit, or license on natural gas in Louisiana; to establish the Fair Share Fund; to provide for the deposit, use, and investment of monies in the fund; to provide for an effective date; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Read by title.

Suspension of the Rules

Rep. Barras moved to suspend the rules for the purpose of referring to committee the following House Bill introduced on this day, which motion was agreed to.

HOUSE BILL NO. 71—

BY REPRESENTATIVES BARRAS, ABRAMSON, BISHOP, BROADWATER, DANAHAY, DAVIS, HILFERTY, PUGH, STOKES, AND

AN ACT

To amend and reenact R.S. 51:1787(A)(2)(a) and (B)(3)(b), relative to the Enterprise Zone Program; to provide for eligibility; to reduce the amount of certain tax credits; to provide for applicability; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

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Suspension of the Rules

Rep. Shadoin moved to suspend the rules for the purpose of referring to committee the following House Bill introduced on this day, which motion was agreed to.

HOUSE BILL NO. 72-

BY REPRESENTATIVE SHADOIN

AN ACT

To amend and reenact R.S. 47:301.1(A)(introductory paragraph), 302(C)(2) and 331(C), relative to state sales and use tax; to provide for the tax on telecommunications services; to establish the tax rate; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

Suspension of the Rules

Rep. Jay Morris moved to suspend the rules for the purpose of referring to committee the following House Bill introduced on this day, which motion was agreed to.

HOUSE BILL NO. 73-

BY REPRESENTATIVE JAY MORRIS

AN ACT

To enact R.S. 47:287.82, relative to corporate income tax; to provide with respect to certain corporate deductions; to require that certain deductible items and costs be added-back when computing corporate income tax liability; to provide for certain limitations; to provide for applicability; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

Suspension of the Rules

Rep. Jay Morris moved to suspend the rules for the purpose of referring to committee the following House Bill introduced on this day, which motion was agreed to.

HOUSE BILL NO. 74— BY REPRESENTATIVE JAY MORRIS

AN ACT

To enact Part II-B of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:288.1 through 288.8, relative to corporation income tax; to require combined reporting under certain circumstances; to provide for certain requirements; to provide for certain limitations; to provide for the administration of combined reporting by the Department of Revenue; to provide for definitions; to provide for applicability; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

Suspension of the Rules

Rep. Stokes moved to suspend the rules for the purpose of referring to committee the following House Bill introduced on this day, which motion was agreed to.

HOUSE BILL NO. 75— BY REPRESENTATIVE STOKES

AN ACT

To amend and reenact R.S. 47:32(A), 79, 293(10), and 295(B) and to repeal R.S. 47:293(3) and (9)(a)(xi) and 294, relative to the individual income tax; to provide for the calculation of individual income tax liability; to provide for the rates and brackets on individual income tax; to provide for certain deductions and credits; to reduce certain deductions and credits; to repeal the deduction for excess federal itemized personal deductions; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

Suspension of the Rules

Rep. Stokes moved to suspend the rules for the purpose of referring to committee the following House Bill introduced on this day, which motion was agreed to.

HOUSE BILL NO. 76— BY REPRESENTATIVE STOKES

A JOINT RESOLUTION

Proposing to amend Article VII, Section 4(A) of the Constitution of Louisiana, relative to income taxation; to provide with respect to the rates and brackets for purposes of calculating individual income taxes; to provide with respect to the deductibility of federal income taxes paid for purposes of computing state income taxes; to provide for applicability; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

House Bills and Joint Resolutions on Second Reading Reported by Committee

The following House Bills and Joint Resolutions on second reading reported by committee were taken up and acted upon as follows:

HOUSE BILL NO. 2-

BY REPRESENTATIVES BROADWATER, SHADOIN, DAVIS, DEVILLIER, DWIGHT, HENSGENS, HILFERTY, HORTON, HUVAL, JAMES, JAY MORRIS, JIM MORRIS, STOKES, THIBAUT, AND WILLMOTT AN ACT

To repeal R.S. 47:6039, relative to tax credits; to repeal the Student Assessment for a Valuable Education (SAVE) credit program.

Read by title.

Reported favorably by the Committee on Ways and Means.

On motion of Rep. Abramson, the bill was ordered engrossed and passed to its third reading.

Suspension of the Rules

On motion of Rep. Abramson, the rules were suspended to permit the Committee on Ways and Means to meet on Thursday, February 18, 2016, and consider the following legislative instruments that were not listed on the weekly committee schedule as required by House Rule 14.23:

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House Bill Nos. 4, 5, 7, 8, 16, 17, 19, 20, 22, 23, 24, 25, 29, 31, 32, 33, 34, 35, 36, 37, 41, 46, 47, 48, 50, 51, 54, 55, 57, 58, 59, 60, **HB5 LEGER TAX CREDITS** Increases the amount of the earned income tax credit (Item #26) 61, 62, 64, and 65 **HB** 7 TAX/CORP INCOME-EXEMPT JACKSON House Concurrent Resolution No. 3 Provides relative to corporate income exclusions for dividend income from certain banking institutions Leave of Absence (Item #15) TAX/INCOME TAX **HB8** BROADWATER Rep. McFarland - 1/2 day (Constitutional Amendment) Eliminates the income tax deduction for federal income taxes paid (Item #17) Adjournment **HB 16** LEGER TAX/INCOME TAX Requires that certain On motion of Rep. Billiot, at $5:42\ P.M.$, the House agreed to adjourn until Thursday, February $18,\,2016,\,$ at $5:00\ P.M.$ deductible items be added-back on certain corporate income tax returns (Item #5) The Speaker of the House declared the House adjourned until **HB17** BROADWATER TAX/INCOME TAX Reduces the 5:00 P.M., Thursday, February 18, 2016. amount of the individual income tax deduction for excess federal itemized personal deductions (Item#18) ALFRED W. SPEER Clerk of the House JAMES TAX/CORP FRANCHISE Provides relative **HB19** to the entities to which corporate franchise tax applies **Committee Meeting Notices** (Item #28) The following committees posted notices as follows: **HB 20 BROADWATER TAX/CORP INCOME** Provides relative to the net operating loss deduction for corporate income tax (Item #5) Committee on Appropriations Will meet at: 9:00 am Date: Thursday, February 18, 2016 JACKSON TAX/TAX REBATES Repeals the three **HB 22** year sunset of certain reductions to tax rebates (Item Location: Committee Room 5 #11) Remarks: **HB 23** JACKSON TAX/CORP INCOME Repeals threeyear sunset of certain reductions to corporate income Overview from and discussion with state agencies regarding the tax deductions, exemptions, and exclusions (Item #12) Fiscal Year 2015 - 2016 and Fiscal Year 2016 - 2017 budgets JACKSON TAX CREDITS Repeals the three-year **HB 24** Department of State sunset of certain reductions to income and corporation franchise tax credits (Item #10) Department of Justice JACKSON TAX/CORP INCOME Provides relative **HB 25** Lieutenant Governor to the net operating loss deduction for corporate income tax (Îtem #12) Department of Culture, Recreation and Tourism **HB 29** LEGER TAX/CORP INCOME Reduces rates for Department of Treasury purposes of calculating corporation income tax liability (Item #3) **Public Service Commission HB31** LEGER TAX/INCOME TAX (Constitutional Department of Agriculture and Forestry Amendment) Eliminates the income tax deduction for federal income taxes paid (Items #2 and 17) Department of Insurance **HB 32** LEGER TAX/INCOME TAX Reduces the rates for Department of Veterans Affairs purposes of calculating the tax on the taxable income of individuals (Items #3 and 19) **CAMERON HENRY** Chairman **HB33** LEGER TAX/INCOME TAX Reduces the amount of the individual income tax deduction for excess federal Committee on Ways and Means itemized personal deductions (Item #18) Will meet at: 9:00 am Date: Thursday, February 18, 2016 **HB 34** LEGER TAX/INCOME TAX Changes the middle and upper income tax brackets for purposes of

HB 35

calculating the individual income tax (Item #3)

taxes paid to political subdivisions (Item #31)

MORRIS, JAY TAX CREDITS Increases the refundable amount of the tax credit for local inventory

Remarks:

HB 4 BACALA TAX CREDITS Repeals the earned income tax credit (Item #26)

Location: Committee Room 6

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HB 36	MORRIS, JAY TAX/CORP INCOME Reduces the
	rates and modifies the brackets for purposes of
	calculating corporate income tax liability (Item #3)

- HB 37 BACALA TAX CREDITS Accelerates the termination date for the solar energy systems tax credit (Item #26)
- HB 41 STOKES TAX/INCOME TAX (Constitutional Amendment) Eliminates the income tax deduction for federal income taxes paid for purposes of computing individual and corporate income taxes (Items #2 and 17)
- HB 46 JAMES TAX CREDITS Reduces the amount of certain ad valorem tax credits and provides for the carry forward rather than the refund of a certain portion of excess credit amounts (Item #31)
- HB 47 JAMES TAX CREDITS Reduces the amount of certain ad valorem tax credits and provides for the carryforward rather than the refund of a certain portion of excess credit amounts (Item #31)
- HB 48 ABRAMSON TAX/INCOME TAX Reduces the rates and adjusts the brackets for purposes of calculating individual income tax and provides relative to certain tax credits and deductions (Items #3, 18, and 26)
- HB 50 ABRAMSON TAX/CORP INCOME Provides relative to the state taxation of corporations (Items #3 and 19)
- HB 51 ABRAMSON TAX/INCOME TAX Reduces the rates and adjusts the brackets for purposes of calculating individual income tax and provides relative to certain deductions (Items #3 and 19)
- HB 55 LEGER TAX/INCOME TAX Requires that certain deductible items be added-back on certain corporate income tax returns (Item #5)
- HB 57 STOKES TAX CREDITS Repeals three-year sunset on certain eligibility requirements relative to the income tax credit for net taxes paid to other states (Item #13)
- HB 58 JACKSON TAX/CORP INCOME Provides relative to the apportionment formula for computing corporate income tax (Item #5)
- HCR 3 HAVARD TAX/SALES-USE-EXEMPT Urges and requests the Department of Revenue to reexamine their revenue ruling determination that a certain rate reduction and tax exemption is applicable to sellers of nonprepared foods
- HB 54 BROADWATER (TBA) TAX/SALES & USE Requires the advance payment of sales tax (Item #35) (Subject to Rule Suspension)
- HB 59 MORENO TAX/SALES-USE, STATE Provides relative to imposition of the state sales and use tax on hotels (Items #9 and 30)
- HB 60 HAVARD TAX/SALES-USE-EXEMPT Provides with respect to the sales of certain food and beverages at convenience stores (Item #36)

HB 61 MORRIS, JAY TAX/SALES & USE Dedicates the avails of the existing one percent state sales and use tax to the Stability in Higher Education Fund and provides with respect to the extent of that tax base for purposes of monies available for deposit into the fund (Items #7 and 36)

HB 62 JACKSON TAX/SALES-USE, STATE Impose a one cent sales and use tax (Item #9)

HB 64 MONTOUCET TAX/SALES-USE, ST-EXEMPT Provides for the extent of the state sales and use tax exemption for business utilities (Items #9 and 36)

HB 65 MONTOUCET TAX/SALES & USE Requires the advance payment of sales tax (Item #35)

MORNING: Various state agencies brief the committee

AFTERNOON: Various state agencies brief the committee

NEIL C. ABRAMSON Chairman

Weekly Committee Schedules

The following committees posted weekly committee schedules as follows:

House Committee on Transportation, Highways and Public Works and

Senate Committee on Transportation, Highways and Public Works

Monday, February 22, 2016 John J. Hainkel, Jr. Room 10:00 a.m.

INSTRUMENTS TO BE HEARD:

To review and receive public input regarding the FY 2016-2017 Airport, Flood and Port Priority Program

LEGISLATIVE INSTRUMENTS MAY BE DELETED (DOES NOT REQUIRE HOUSE RULES SUSPENSION) OR ADDED (REQUIRES HOUSE RULES SUSPENSION) PRIOR TO THE MEETING DATE. (HOUSE RULES 14.23 AND 14.24) SEE THE DAILY NOTICE OF COMMITTEE MEETINGS POSTED PRIOR TO MEETING DATE.

KENNETH HAVARD Chairman